

TO: The United States District Court
for the
Eastern District of Wisconsin

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UNITED STATES OF AMERICA, an entity,

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22-CV-621

Mark Peters, a man*,

Rosemary Peters, a woman*.

- a. NOTICE - This Document **cannot** be used to create any form of **jurisdiction**.
- b. NOTICE - This is a '**conditional ANSEWER**', in affidavit form, as the Plaintiff is hereby CHALLENGED to evidence all the elements to complete the jurisdiction of the court, as claimed by the signed Attorney for the Plaintiff.
- c. Mark Peters, and Rosemary Peters, were first **SERVED** Plaintiff's SUMMONS/COMPLAINT on June 4th, 2022.
- d. NOTICE - **Correction** of mailing location as stated on the Plaintiff's Complaint dated 5/25/2022:

Mark Peters, and Rosemary Peters,

15941 Durand Ave, Lot 45D,

Union Grove, Wisconsin, [near 53182-9477],

not a resident address, not within land of the United States.

- e. NOTE - All paragraph numbers in **double** parentheses are identical numbered paragraph of Plaintiff's Complaint.
- f. NOTE - All that has a "*" behind it is further referenced at the end of the document, in '**Evidence of Law**', or in '**Terms Defined**'.
- g. NOTICE - All who rely upon this document to proceed are asked to take **judicial notice** of all 'Evidence of Law' herein incorporated.
- h. NOTE - Herein, Mark Peters, and Rosemary Peters, will be referenced as '**Affiants**' hereinafter.
- i. NOTE - **Boxed []** in numbers, as an example > [3] is an aid to locate the written law text as referenced/incorporated at the base of this document. Such [] in numbers are behind statute identifiers in the text, but are in numerical order at the base of this document for easy reference for the readers to take notice of law.

Hereafter - Numbered Paragraph for Paragraph directly of Plaintiff's:

COMPLAINT

COUNT I

((2.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that 26USC§7401*[1] authorizes the 'Secretary of the Treasury', or United States Attorney General to prosecute Affiants Mark Peters, or Rosemary Peters, as both remain in their status, as right, as 'state nationalist*', for the year of 2008, and all years prior, and for all years after. as related to any taxation or filing duties.

Also, for the same factual reasons, that there is no evidence that 26USC§7401 authorizes the 'Secretary of the Treasury', or United States attorney General to prosecute Affiants, hereinafter, as state nationalist, for the years of 2009, 2010, 2011, related taxation or filing duties.

((3)) Affiants deny, and hereby challenges Plaintiff to evidence, being that no evidence exists that 26USC§7402(a)*[2] is applicable in this instant case, for any year claimed in Plaintiff's Complaint, as to the Affiants having effected, or received income, domestically, in land of the United States of America, as such are listed in, but not limited to - 26 U.S. Code § 861 - Income from sources within the United States.

((3.1)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that Affiants generated any association with "...any Act of Congress providing for internal revenue, or revenue from imports or tonnage except matters within the jurisdiction of the Court of International Trade.", pursuant to 28USC§1340*[3]. Therefore 28USC§1340 is being unconstitutionally applied.

((3.2)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no activity by Affiants to authorize any "...suits or proceedings commenced by the United States, or by any agency or officer thereof expressly authorized to sue by Act of Congress" pursuant to 28USC§1345*[4], upon Affiants. Therefore 28USC§1345 is being unconstitutionally applied.

((4.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that "venue is proper in this Court because this is the judicial district where Mark Peters and Rosemary Peters reside and the tax liabilities that underlay this action accrued in this judicial district. Pursuant to 28 U.S.C. §§ 1391(b)(1)-(2)[5].

((4.1)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that a "civil action for the collection of internal revenue taxes may be brought in the district where the liability for such tax accrues, in the district of the taxpayer's

residence, or in the district where the return was filed”, per the same reasons as above. And the taxable activity must occur, pursuant to this statute, as relied upon by Plaintiff, to be both where Affiants reside, and simultaneously be in the said district, pursuant 28 U.S.C. §1396*[6].

((6.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that “Defendant Mark Peters resides in Racine County, Wisconsin, within this judicial district”. For the term ‘county*’ defined in U.S. Code › Title 1 › Chapter 1 › § 2* [7]. The signed assume that the Supremacy Clause*[8], is applical for this term used in Plaintiff’s Complaint.

((7.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that “Defendant Rosemary Peters resides in Racine County, Wisconsin, within this judicial district”. For the term ‘county’ defined in U.S. Code › Title 1 › Chapter 1 › § 2* [7]. The signed assume that the Supremacy Clause*[8], is applical for this term used in Plaintiff’s Complaint.

((8.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that “At all times relevant herein, Rosemary Peters has been married to Mark Peters”, for it is assumed by Affiant that Plaintiff is referencing a marriage license under a state licence, to which is not supportable for Affiants at all time of the marital union have not been a resident, in land that is identified in Article 1, Section 8, Paragraph 17, “The Constitution for the United States of America”*[9].

((10.)) Affiants deny, and hereby challenges Plaintiff to evidence, being that there is no evidence that, “On or about November 12, 2010, after the tax return filing deadline had passed, Mark Peters and Rosemary Peters jointly filed a Form 1040 federal income tax return for tax year 2008 with the Internal Revenue Service (IRS). But Mark Peters and Rosemary Peters underreported their actual income for that year and incorrectly reported their total tax due,” For due to lack of full disclosure Affiants were not informed that, they, in fact, being ‘state nationals’, and not residing, or not doing any business, in land of ‘The United States of America’, therefore they were systematically deceived to believe they had a obligation to file or pay, with threat of jail time, therefore due to the Plaintiff deception all such acts of associated filing in 2008 occurred, as well as all before, and all thereafter,, and were no way consensual by Affiants, but done only under severe bodily (jail), and financial threat, therefore all is fault of the Plaintiff, and it’s acting agents/administrators/officers, and not Affiants. Now that Plaintiff has no evidence that Affiants had a legal duty, obligation to file, and/or not even qualified, to report, or pay any tax to the Plaintiff, as a matter of law, or underany contract duty. Note that for lack of full disclosure, no ‘contract’ can exist between Plaintiff and Affiants, as a matter of law, and as a matter of common law. The land jurisdiction to decide that is not of this captioned court, but is in, by default, of the People, the state national, as is thier common law land jurisdiction, protection, where Affiants labored, by right, during all the subject time periods. Both Mark Peters, and Rosemary Peters, have over the many years been

constantly harassed by mailings from the IRS, with unsupported claims of serious threat if we, the signed, do not act as U.S. 'taxpayers', to be administered under Title 26 of the United States Code.

((11.)) Affiants deny, and hereby challenges Plaintiff to evidence, what the delegate of the Secretary of the Treasury relied upon to make the assessments against Mark Peters and Rosemary Peters for unpaid 2008 federal income taxes, interest, and penalties, specifically:

i. what was relied upon that Affiants were eligible, required, and qualified, to file a 2008 federal income tax return,

ii. also include copies of all formulae, guidelines, applicable policies supplied to the individuals making those accountings/assessments,

iii. and include sworn certification testifying to the accuracy of those accounting by each and every individual making such accountings and which formulae, guidelines and policies were applied to arrive at those accountings that were relied upon for the amounts due and owing, and the same for all other amounts claimed.

((14.)) Affiants deny, and hereby challenges Plaintiff to evidence, what was relied upon that "The assessments described in paragraph 11 were made in accordance with law", as there is no evidence that Title 26 applies to people, such as Affiants, that have no evidence of income domestically within land of the United States.

((16.)) Affiants deny, and hereby challenges Plaintiff to evidence, what Plaintiff relies upon that Affiants have any obligations to responde to "notices and demands for payment of the assessments referred to in paragraph 11, in the Plaintiff's Complaint.

((17.)) Affiants deny, and hereby challenges Plaintiff to evidence, what evidence makes Mark Peters and Rosemary Peters, jointly, or severally, liable to the United States for any unpaid federal income taxes, penalties, and interest due for tax year 2008 in the amount of \$1 12,701.88, as of March 17, 2022, or for any statutory additions that have accrued or will continue to accrue thereon.

Also, Affiants deny, and hereby challenges Plaintiff to evidence, that the Court has authority to award the United States its costs incurred and such other relief as it deems just and equitable, in this case.

COUNT II

((19)) Affiants deny, and hereby challenges Plaintiff to evidence, what Plaintiff relies upon that Affiants were required to file federal income tax returns with the IRS for the tax years 2009, 2010, and 2011.

((20.)) Affiants deny, and hereby challenges Plaintiff to evidence, what the delegate of the Secretary of the Treasury relied upon to make assessments against Mark Peters for unpaid federal income taxes, interest, and penalties, for the tax years 2009, 2010, and 2011.

((22.)) Affiants deny, and hereby challenges Plaintiff to evidence, what Plaintiff relies upon that the assessments described in paragraph 20 were made in accordance with law, for lack of contract, evidence of residency, and consent, the Plaintiff is applying the law unconstitutionally, upon man of right of independence.

((25.)) Affiants deny, and hereby challenges Plaintiff to evidence, what Plaintiff relies upon that Mark Peters is indebted to the United States for unpaid federal income taxes, interest, and civil penalties in the total amount of \$129,275.02, as of March 17, 2022, plus statutory additions that have accrued and will continue to accrue as provided by law, for the same argubents as stated above.

((b.)) Affiants deny, and hereby challenges Plaintiff to evidence all eliments to complete the court's jurisdiction to then have authority to award the United States its costs incurred and such other relief as it deems just and equitable, as requested by Plaintiff.

COUNT III

((27.)) Affiants deny, and hereby challenges Plaintiff to evidence that Rosemary Peters was qualified, eligible, and required, to file a federal income tax return, or failed to file federal income tax returns with the IRS for the tax year 2009. despite having sufficient income requiring her to do so.

((28.)) Affiants deny, and hereby challenges Plaintiff to evidence, what the delegate of the Secretary of the Treasury relied upon to make assessments against Rosemary Peters for unpaid federal income taxes, interest, and penalties, for the tax years 2009, or any other years.

((31.)) Affiants deny, and hereby challenges Plaintiff to evidence that the assessments described in paragraph 28 were made in accordance wiith law. Fr the facts sworn to ablove evidences that Title 26 is being unconstitutionanlly in this instant case by the Plaintiff, and is a violation of affiants rights to the fruit of Affiants labor.

((33.)) Affiants deny, and hereby challenges Plaintiff to evidence that Affiants have a legal duty to pay, despite notices and demands for payment of the assessments referred to in paragraph 28, and Rosemary Peters has failed to fully pay the amount owed.

((34.)) Affiants deny, and hereby challenges Plaintiff to evidence that as a result, as claimed by Plaintiff that - Rosemary Peters is indebted to the United States for the unpaid federal income taxes, penalties. and interest due for tax year 2009 in the amount of \$15,916.64, as of March 17,

2022, plus statutory additions that have accrued and will continue to accrue, for all evidence thus far indicates that Title 26 is being unconstitutionally applied, to Affiants, in this instant case.

((a.)) Affiants objects, deny, and hereby challenges Plaintiff to evidence that the Court has authority to enter judgment, or to take it before a U.S. court jury, to seek judgments in favor of the United States and against Rosemary Peters in the amount of \$ 15.9 16.64. plus statutory additions accruing after March 17, 2022; and

((b.)) See objection above to the claim that the Court should award the United States its costs incurred and such other relief as it deems just and equitable.

i. **Adding** that Affiants object to all claims that this court has personal jurisdiction to seek any relief, or judgment against Affiants.

ii. **Adding** that Affiants object to all claims that this court has subject matter jurisdiction, for lack of evidence of contract, residency, and consent, to seek any relief, or judgment against Affiants.

iii. **Adding** that Affiants object to all claims that this court has land jurisdiction (territorial jurisdiction), for lack of evidence of residency, or any business in Plaintiff's land jurisdiction, to seek any relief, or judgment against Affiants.

iV. Adding Affiants challenges Plaintiff to evidence by what authority, contract, or consent, they rely upon to account, and demand tax payments, for services, or benefits, rendered by Plaintiff, in Federal Reserve Notes, one \$/dollar denominations. And that Affiants preserve their right that - "IF" Plaintiff is evidenced as having any factual claim to payment as associated with this case, that claim must be accounted for as 'money of account/gold and silver Coin' as constitutionally required as stated in - Article 1, Section 10* [10] of the Constitution for the United States' expressly mandates: "No State shall... make any Thing but gold and silver Coin a tender in payment of Debts", in addition to the written laws in the 'Coinage Act' of 1792, of the United States of America.

Terms Defined:

*Mark Peters, a man - not evidenced as a 'person', entity, or 'taxpayer', as defined in U.S. written law.

*Rosemary Peters, a woman - not evidenced as a 'person', entity, or 'taxpayer', as defined in U.S. written law.

*man, - God created 'man' as male and female.

*state nationalist - freely associated compact states, independent people as not of 'persons' of the UNITED STATES, or of 'The United States of America'.

Evidence of Law:

[1] *26USC§7401 - Authorization - "No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced."

[2] *26USC§7402(a) - To issue orders, processes, and judgments - "The district courts of the United States at the instance of the United States shall have such jurisdiction to make and issue in civil actions, writs and orders of injunction, and of ne exeat republica, orders appointing receivers, and such other orders and processes, and to render such judgments and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws. The remedies hereby provided are in addition to and not exclusive of any and all other remedies of the United States in such courts or otherwise to enforce such laws."

[3] *28USC§1340 - "The district courts shall have original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue, or revenue from imports or tonnage except matters within the jurisdiction of the Court of International Trade."

[4] 28 U.S. Code § 1345 - "Except as otherwise provided by Act of Congress, the district courts shall have original jurisdiction of all civil actions, suits or proceedings commenced by the United States, or by any agency or officer thereof expressly authorized to sue by Act of Congress."

[5] *28 U.S. Code § 1391 - (a)Applicability of Section.—"Except as otherwise provided by law—

(1)this section shall govern the venue of all civil actions brought in district courts of the United States; and

(2)the proper venue for a civil action shall be determined without regard to whether the action is local or transitory in nature.

(b)Venue in General.—A civil action may be brought in—

(1)a judicial district in which any defendant resides, if all defendants are residents of the State in which the district is located;

(2)a judicial district in which a substantial part of the events or omissions giving rise to the claim occurred, or a substantial part of property that is the subject of the action is situated; or"

[6] *28 U.S.C. § 1396 "Any civil action for the collection of internal revenue taxes may be brought in the district where the liability for such tax accrues, in the district of the taxpayer's residence, or in the district where the return was filed."

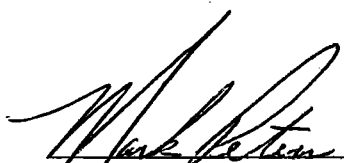
[7] *U.S. Code › Title 1 › Chapter 1 › § 2 "The word "county" includes a parish, or any other equivalent subdivision of a State or Territory of the United States."


[8] ARTICLE VI, Art VI, C2.1 United STATES CONSTITUTION - "This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding."

[9] *Article 1, Section 8, Paragraph 17, "The Constitution for the United States of America" - "To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock Yards, and other needful Buildings;—And To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof."

[10] *Article 1, Section 10 - "No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility."

[11] *Coinage Act of 1792, Act of 2 April 1792, 1 Statutes at Large 246, CHAPTER XVI. – An Act establishing a Mint, and regulating the Coins of the United States. SECTION 1. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, and it is hereby enacted and declared, That a mint for the purpose of a national coinage be, and the same is established * * *. SEC. 20. And be it further enacted, That the money of account of the United States shall be expressed in dollars or units, dimes or tenths, cents or hundredths, and milles or thousandths, a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, a mille the thousandth part of a dollar, and that **all accounts in the public offices and all proceedings in the courts of the United States shall be kept and had in conformity to this regulation.** APPROVED, April 2, 1792. To do so is an breach of the constitution and can not be permitted.


Mark Peters, 6/29 in year of our Lord 2022


Rosemary Peters, 6/20 in year of our Lord 2022